

OFFICIAL GAZETTE



GOVERNMENT OF GOA

NOTE: There are three Extraordinary issues and one Supplement to the Official Gazette, Series I No. 16 dated 20-7-2000 as follows:

- 1) Extraordinary dated 20-7-2000 from pages 295 to 300 regarding Notification from Department of Urban Development (Dte. of Municipal Administration).
- 2) Supplement dated 20-7-2000 from pages 301 to 306 regarding Bills from Goa Legislature Secretariat.
- 3) Extraordinary No. 2 dated 25-7-2000 from pages 307 to 308 regarding Corrigendum from Department of Urban Development (Dte. of Municipal Administration).
- 4) Extraordinary No. 3 dated 26-7-2000 from pages 309 to 310 regarding Corrigendum from Department of Labour (Office of the Commissioner of Labour).

GOVERNMENT OF GOA

Goa Legislature Secretariat

LA/E/2334/2000

The following Bill which was introduced in the Legislative Assembly of Goa on 20-7-2000 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Maharashtra Co-operative Societies (Goa Amendment) Bill, 2000

(Bill No. 26 of 2000)

A BILL

further to amend the Maharashtra Co-operative Societies Act, 1960 (Maharashtra Act XXIV of 1961), in its application to the State of Goa.

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:—

1. **Short title and commencement.**— (1) This Act may be called the Maharashtra Co-operative Societies (Goa Amendment) Act, 2000.

(2) It shall come into force at once.

2. **Amendment of section 70.**— In section 70 of the Maharashtra Co-operative Societies Act, 1960 (Maharashtra Act XXIV of 1961), as in force in the State of Goa (hereinafter referred to as the "principal Act"),—

(i) for clause (a), the following shall be substituted, namely:—

"(a) in a Central Bank or the Goa State Co-operative Bank Ltd., Panaji, deemed to have been registered as a Multi-State Co-operative Society under the Multi-State Co-operative Societies Act, 1984 (51 of 1984);";

(ii) after clause (c), the following Explanation shall be inserted, namely:—

"Explanation.— For the purpose of clause (c), any other society with limited liability includes the Goa State Co-operative Bank Ltd., Panaji."

3. **Amendment of section 73A.**— In section 73A of the principal Act, —

(i) in the title, for the word "eight", the word "ten" shall be substituted;

(ii) in sub-section (6), for the word "eight", wherever it occurs, the word "ten" shall be substituted.

4. **Amendment of section 73H.**— In section 73 H of the principal Act,—

(i) in sub-section (2), for the word "four", the word "five" shall be substituted;

(ii) in sub-section (2a), for the expression "three years from the date of the first meeting is not over in their case before the amendment of sub-section (2) by the Maharashtra Co-operative Societies (Goa Amendment) Act, 1989 comes into force, such members shall be entitled to hold office for a period of four years", the expression "four years from the date of the first meeting is not over in their case before the amendment of sub-section (2) by the Maharashtra Co-operative Societies (Goa Amendment) Act, 2000, comes into force, such members shall be entitled to hold office for a period of five years" shall be substituted.

Statement of Objects and Reasons

In terms of the existing provisions of section 70 of the Maharashtra Co-operative Societies Act, 1960 (Maharashtra Act XXIV of 1961), as in force in this State, a society shall invest or deposit its funds, inter-alia, in a Central Bank or the State Co-operative Bank.

At present, as there is no Central Co-operative Bank registered under the said Act in this State, and as the Goa State Co-operative Bank Ltd., Panaji, which was initially registered under the said Maharashtra Co-operative Societies Act, 1960, as in force in this State, has lost the federal status as a State Co-operative Bank under the said Act on attaining the status of a deemed Multi-State Co-operative Society under the Multi-State Co-operative Societies Act, 1984 (Central Act 51 of 1984), on formation of the State of Goa with effect from 30-5-1987, it is proposed to suitably amend section 70 of the said Act, 1960, specifying thereunder, the name of the Goa State Co-operative Bank Ltd., Panaji, to avoid possible legal impediment that may occur for the societies registered under said Act, 1960, as in force in this State, for investment of their funds.

It is also proposed to amend sub-section (6) of section 73 A of the said Act, 1960, as in force in this State, so as to provide that no person shall be, or shall continue to be, a designated officer of any society of any of the categories referred to in sub-section (2) of said section 73A, for a consecutive period of more than ten years.

Further, it is also proposed to suitably amend section 73H of said Act, 1960, as in force in this State, so as to increase the term of the managing committee of the specified societies from four years to five years as it has been experienced that the said managing committees do not get reasonable time to implement their policies and decisions for the development of their Co-operative Societies.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill.

Porvorim,
13th July, 2000

SOMNATH ZUWARKAR
Minister for Co-operation

Assembly Hall,
Porvorim,
14th July, 2000

R. KOTHANDARAMAN
Secretary to the
Legislative Assembly
of Goa.

ANNEXURE

Extracts of the Maharashtra Co-operative Societies
Act, 1960
(Maharashtra Act XXIV of 1961)

Section - 70

70. *Investment of funds*.— A Society shall invest or deposits funds in one or more of the following:—

- (a) in a Central Bank or the State Co-operative Bank;
- (b) in any of the securities specified in section 20 of the Indian Trusts Act, 1882; II of 1882.
- (c) in the shares, or security bonds, or debentures, issued by any other society with limited liability;
- (d) in any banking company, approved for this purpose by the Registrar, and on such conditions as the Registrar may from time to time impose;
- (e) in any other mode permitted by the rules, or by general as special order of the State Government.

71. *Employee's provident fund* — (1) Any society may establish for its employees a provident fund, into which shall be paid the contribution made by its employees and by the society. Such provident fund shall not be used in the business of the society, nor shall it form part of the assets of the society, but shall be invested under the provisions of the last preceding section, and shall be administered in the manner prescribed.

(2) Notwithstanding anything contained in the foregoing sub-section, a provident fund established by a society to which the Employees, Provident Funds Act, 1952, is applicable, XIX of 1952, shall be governed by that Act.

Section - 73 A

73 A. *Disqualification for being designated officer simultaneously of certain specified societies or for being designated officer of the same society for more than eight years*. — (1) In this section and in sections 73D, 73E, and 73F, "a designated officer" means the Chairman, the President, the vice Chairman and the Vice President, and includes any other officer of the society as may be declared by the State Government by notification in the Official Gazette, to be a designated officer, but does not include any Officer appointed or nominated by the State Government or by the Registrar.

(2) No person shall, at the same time, be or continue to be, a designated officer of more than one society falling in Category I or Category II or Category III of the categories mentioned below; and shall not be or continue to be a designated officer in more than two societies in the aggregate in the three Categories:—

Category I — Societies, the area of operation of which extends to the whole of the Union Territory of Goa, Daman and Diu.

Category II — Societies, the area of operation of which does not extend to the whole of the Union Territory of Goa, Daman and Diu but extends to one or more districts and the authorised share capital of which is more than Rs. 10 lakhs.

Category III — Societies, the area of operation of which does not extend to the whole of a district but extends to one or more talukas, and the authorised share capital of which is not more than Rs. 10 lakhs but is not less than Rs. 5 lakhs.

(3) If any question arises whether or not a society falls under any of the categories referred to in sub-section (2), such question shall be referred to and decided by the Registrar, and his decision shall be final.

(4) If any person is at the commencement of the Maharashtra Co-operative Societies (Goa, Daman and Diu Third Amendment) Act, 1977, a designated officer of more than two societies in the said categories, or of more than one society in the same category, then unless he resigns his office in the society or societies in excess of the number prescribed under sub-section (2) within a period of ninety days from such commencement he shall, at the expiration of the said period, cease to be a designated officer of all such societies.

(5) If any person becomes, at the same time, after the commencement of the said Act, a designated officer of societies in excess of the number prescribed under sub-section (2), unless he resigns his office in the society or societies in excess of the said number within a period of ninety days from the date on which he is elected or appointed a designated officer of more than the permissible number of society or societies, or if the elections or appointment are held or made simultaneously, from the date on which the result of the last of such elections or appointments is declared, he shall, at the expiration of the said period of ninety days, cease to be a designated officer of all such societies.

(6) No person shall be, or shall continue to be, a designated officer of any society of any of the categories referred to in sub-section (2) for a consecutive period of more than eight years, and at the expiration of that period any such person shall cease to be a designated officer of that society, and shall not be eligible for being re-elected or re-appointed as a designated officer, until a period of three years has elapsed after the expiry of the aforesaid period of eight years.

Explanation:— For the purpose of this sub-section (a) in calculating the consecutive period of eight years in office, any period for which the person concerned may have been such officer before the commencement of the Maharashtra Co-op. Societies (Goa, Daman and Diu Third Amendment) Act shall be ignored;

(b) if any person resigns his office as a designated officer at any time within twelve months of the date on which the consecutive period of 8 years would, but for his resignations have been completed, he shall be deemed to have completed the period of 8 years on his resignation.

Section - 73H

73H. Provision for conduct of elections to committees (and of officers) to certain societies and term of office of members of such committee.— (1) The election of the members of the committee (and the officers by the committee) of the societies of the categories mentioned below shall be subject to the provisions of Chapter XI-A and shall be conducted in the manner laid down by or under that Chapter :-

(i) Such Apex Co-operative Institutions which the State Government may, by general or special order published in the Official Gazette, from time to time, specify in this behalf, regard being had to the financial position and share capital of such institutions;

(ii) All Co-operative Banks;

(iii) Land Development Bank;

(iv) All Federal Institutions;

(v) Any other society or class of societies, which the State Government may, by general or special order published in the Official Gazette, from time to time, specify in this behalf, regard being had to the financial position and share capital of such institutions.

(2) When the election of all the member of the committee of any such society is held at the same time; the members elected on the committee at such general elections shall hold office for a period of four years from the date on which the first meeting is held and shall continue in office until immediately before the first meeting of the members of the new committee. - 2

(2) (a) Where any members are elected at general election on the committee of any Society to which section 73H of the principal Act applies and the period of three years from the date of the first meeting is not over in their case before the amendment of sub-section (2) by the Maharashtra Co-operative Societies (Goa Amendment) Act, 1989 comes into force, such members shall be entitled to hold office for a period of four years as provided in the said sub-section (2) as amended - 1.

(3) Notwithstanding anything in the bye-laws of any such society only the committee of management shall be elected by a general body of members of the society; and all other committees authorised by or under the bye-laws may be constituted only by electing or appointing persons from among the persons who are members of the committee, of management, and all such committees shall be sub-committees of the committee management, and shall be subordinate to it:

Provided that this section shall not apply in the case of a casual vacancy occurring on account of death, resignation, disqualification, or removal of a member of the committee of a society belonging to the categories specified in this section, or through

such a member becoming incapable of acting previous to the expiry of his term of office or otherwise, such a vacancy is to be filled in by the committee by co-option, the members so co-opted being qualified to fill the seat under the provisions of the Act; Rules and Bye-laws of the society and his name being on the membership register of the society as on 30th June of the year immediately preceding the year in which such co-option takes place:

Provided further that the person so co-opted, shall hold office so long as the member of the committee in whose place he is co-opted would have held it if the vacancy has not occurred - 4:

Provided further that such co-opted member shall not be eligible for election or appointment as an office bearer.

And further provided that the person who has lost in the last preceding election shall not be eligible for co-option.

Assembly Hall,
Porvorim,
14th July, 2000.

R. KOTHANDARAMAN
Secretary to the
Legislative Assembly of Goa.

LA/E/2333/2000

The following Bill which was introduced in the Legislative Assembly of Goa on 20-7-2000 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Bill, 2000

(Bill No. 27 of 2000)

A

BILL

further to amend the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988.

Be it enacted by the Legislative Assembly of the State of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2000.

(2) It shall be deemed to have come into force on the 16th day of May, 2000.

2. *Amendment of section 2.*— In the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Act 17 of 1988) (hereinafter referred to as the "principal Act"), in section 2,—

(i) after clause (d), the following Explanation shall be inserted, namely:—

"Explanation.— A residential accommodation provided under Timeshare Agreement or under Package Deal Agreement or under any such system wherein the facility of availing residential accommodation during a given period in a year is allowed upon a lumpsum payment, shall be deemed to be a "hotel" for the purposes of this Act.";

(ii) after clause (f), the following Explanation shall be inserted, namely:—

"Explanation.— Wherever accommodation provided is under Timeshare Agreement or a Package Deal Agreement or any such system wherein only maintenance charges, by whatever name called, are collected periodically, over and above lumpsum payment made, the charges for luxuries provided shall be determined as under:—

(i) Where a hotel is having any of the following facilities, Rs. 500/- per day for the accommodation facility actually availed.

Facilities

(i) Swimming Pool.

(ii) Health Club.

(iii) Tennis Courts.

(iv) Golf Courses.

(v) Shopping Arcade.

(ii) In all other cases, the charges for luxuries shall be worked out at Rs. 300/- per day for the accommodation facility actually availed."

3. *Amendment of section 5.*— In section 5 of the principal Act, for sub-section (2), the following shall be substituted, namely:—

"(2) There shall be levied a tax on the turnover of receipts at the following rates, namely:—

(a) Where the charge for luxury provided in a hotel is less than one hundred rupees per day	Nil
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- | | |
|---|---|
| (b) Where the hotel providing luxury is classified or recognized as three star and above by the Department of Tourism, Government of India. | ... 12% of the charge per day of luxury provided. |
| (c) In any other case | ... 8% of the charge per day of luxury provided. |

NOTE: Where the luxuries provided in a hotel are under Timeshare Agreement or under Package Deal Agreement or under any such system, the rate of tax for the charge of the luxuries provided shall be in accordance with clause (c) above:

Provided that where the charges are levied otherwise than on daily basis, then the charges for determining the tax liability under this section shall be computed proportionately for a day and based on the total period of occupation of the accommodation for which the charges are made."

4. Repeal and saving.— (1) The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Ordinance, 2000 (Ordinance No. 5 of 2000), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

Statement of Objects and Reasons

The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Ordinance, 2000 (Ordinance No. 5 of 2000), was promulgated by the Governor of Goa on 16-5-2000, thereby amending sections 2 and 5 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Act 17 of 1988), so as to bring residential accommodation provided by Timeshare Agreement under tax net and also provide for change in rate structure for luxury tax.

This Bill seeks to replace the said Ordinance.

Financial Memorandum

No financial implications are involved towards implementation of the provisions of the Bill since no additional expenditure will be incurred on account of proposed amendments.

Porvorim,
13th July, 2000.

FRANCISCO SARDINHA
Chief Minister.

Assembly Hall
Porvorim,
14th July, 2000.

R. KOTHANDARAMAN
Secretary to the
Legislative Assembly of Goa.

Governor's recommendation under Article 207 of the Constitution.

In pursuance of Article 207 of the constitution the Governor of Goa has recommended to the Legislative Assembly of Goa the introduction and consideration of the Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Bill, 2000.

ANNEXURE

Extracts of the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Act 17 of 1988)

Section - 2

2. Definitions. — In this Act, unless the context otherwise requires, —

(a) 'appointed day' means the day on which this Act comes into force;

(b) 'business' includes the activity of providing residential accommodation and any other service in connection with, or incidental or ancillary to, such activity of providing residential accommodation, by a hotelier for monetary consideration;

"(c) 'club' includes both, an incorporated as well as unincorporated association of persons, by whatever name called;"

(cc) 'Commissioner' means the person appointed to be the Commissioner of Luxury Tax under section 3 for the purposes of this Act;

(d) 'hotel' includes a residential accommodation, a lodging house, an inn, a public house or a building or part of a building, a club, a boat, vessel or any place where a residential accommodation is provided by way of business;

(e) 'hotelier' means the owner of the hotel and includes the person who for the time being is in charge of the management of the hotel;

(f) 'luxury provided in a hotel' means accommodation and other services provided in a hotel, the rate of charges for which including the charges for air conditioning, telephone, television, radio music, entertainment, extra beds and the like is one hundred rupees per day or more; but does not include the supply of food and drinks where such supply is separately charged for;

(g) 'person' includes any company or association or body of individuals whether incorporate or not, and also a Hindu undivided family, a firm a local authority, a corporation, a State Government and the Central Government;

(h) 'place of business' includes an office, or any other place which a hotelier uses for the purpose of his business or where he keeps his books of accounts;

(i) 'prescribed' means prescribed by rules made under this Act;

(j) 'receipt' means the amount of monetary consideration received or receivable by a hotelier or by his agent for any luxury provided in a hotel;

(k) 'registered hotelier' means a hotelier registered under section 9 of this Act;

(l) 'rules' means rules made under this Act;

(m) 'State' means the State of Goa;

(n) 'tax' means the tax levied on luxuries provided in a hotel payable under this Act;

(o) 'Tribunal' means a Tribunal constituted under section 4;

(p) 'turnover of receipts' means the aggregate of the amounts of monetary consideration received or receivable by a hotelier or by his agent in respect of the luxuries provided in a hotel during a given period;

(q) 'year' means—

(i) the financial year; or

(ii) in relation to any particular registered hotelier for the purposes of this Act, means the year by reference to which the accounts of the hotelier are ordinarily maintained in his books of accounts.

Section — 5

5. *Incidence and levy of tax.*— (1) Subject to the provisions of this Act and the rules made thereunder, there shall be levied a tax on the turnover of receipts of a hotelier.

(2) There shall be levied a tax on the turnover of receipts at the following rates, namely:—

(a) Where the charge for luxury provided in a hotel is less than one hundred rupees per day;	Nil
(b) Where the charge for luxury provided in a hotel is one hundred rupees or more but does not exceed five hundred rupees per day;	5% of such turnover of receipt
(c) Where the charge for luxury provided in a hotel exceeds five hundred rupees per day;	10% of such turnover of receipts:

Provided that, where the charges are levied otherwise than on daily basis then the charges for determining the tax liability under this section shall be computed proportionately for a day and based on the total period of occupation of the accommodation for which the charges are made.

(3) Where in addition to the charges for luxury provided in a hotel, service charge are levied and appropriated by the hotelier and not paid to the staff, then such charges shall be deemed to be part of the charges for luxury provided in the hotel.

(4) Where luxury provided in a hotel to any person (not being an employee of the hotel) is not charged at all, or is charged at a concessional rate, nevertheless there shall be levied and collected the tax on such luxury, at the rates specified in sub-section (2), as if full charges for such luxury were paid to the hotelier.

(5) The tax shall not be levied and payable in respect of the turnover of receipts for supply of food and drinks, on the sale of which the hotelier is liable to pay Sales Tax under the Goa, Daman and Diu Sales Tax Act, 1964 (Act 4 of 1964).

(6) For the purposes of this Act, tax collected separately by the hotelier shall not be considered to be part of the receipt of the turnover of receipts of the hotelier.

Assembly Hall,
Porvorim,
14th July, 2000.

R. KOTHANDARAMAN
Secretary to the
Legislative Assembly of Goa.

LA/E/2386/2000

The following Bill which was introduced in the Legislative Assembly of Goa on 24-7-2000 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

**The Goa Sales Tax (Amendment)
Bill, 2000**

(Bill No. 28 of 2000)

A

BILL

further to amend the Goa Sales Tax Act, 1964 (Act 4 of 1964).

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Sales Tax (Amendment) Act, 2000.

(2) It shall be deemed to have come into force on the first day of April, 2000.

2. *Amendment of section 7A.*— In section 7A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "principal Act"), for sub-section (1), the following shall be substituted, namely:—

"(1) There shall be levied and collected from every dealer liable to pay tax under this Act whose gross turnover of sales exceeds two crores of

rupees in a year, an additional tax at the rate indicated below:—

- | | |
|---|---|
| (i) In respect of dealers whose gross turnover of sales exceeds two crores of rupees but does not exceed seven crores of rupees; | At the rate of 15 paise in the rupee on sales tax payable by such dealers for that year under this Act. |
| (ii) In respect of dealers whose gross turnover of sales exceeds seven crores of rupees but does not exceed fifteen crores of rupees; | At the rate of 20 paise in the rupee on sales tax payable by such dealers for that year under this Act. |
| (iii) In respect of dealers whose gross turnover of sales exceeds fifteen crores of rupees; | At the rate of 25 paise in the rupee on sales tax payable by such dealers for that year under this Act. |

Provided that, in calculating the additional tax payable by the dealer, the tax payable under this Act in respect of sales of declared goods specified under section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), shall not be taken into consideration:

Provided further that in calculating the gross turnover for purpose of levy of additional tax, the sales which are shown to the satisfaction of the Commissioner to have taken place outside the State shall be excluded."

3. *Amendment of section 15.*— In section 15 of the principal Act, after sub-section (2), the following shall be inserted, namely:—

"(2A). Notwithstanding anything contained in sub-section (4) of section 17, if the dealer fails to furnish any returns as required under sub-section (2), the Commissioner or any other person appointed under sub-section (2) of section 3 shall impose a penalty of Rs. 500/- or 2% of the amount of tax payable, whichever is more, in respect of the period for which such returns relate. The amount of penalty shall be enhanced to Rs. 1000/- or 4% of the amount of tax payable, whichever is more, if the default is for two consecutive return periods or more."

4. *Insertion of new section 15B.*— After section 15AA of the principal Act, the following shall be inserted, namely:—

"15B. Tax deduction at source.— (1) Notwithstanding anything contained in this Act, any employer including the Central Government, the State Government, or an individual, or a commercial or trading undertaking of the Central Government or of the State Government, any Company registered under the Companies Act, 1956, any local authority or any person or dealer registered under this Act shall deduct tax from, and out of the amounts payable by such employer to a dealer to whom a Works Contract has been awarded involving transfer of property in goods (Whether as goods or in some other form), at the rate of 3% on half the value of the Works Contract undertaken by such dealer which shall be deemed to be on account of transfer of property of goods in the execution of such Works Contract:

Provided that, no such deduction shall be made where the amount or the aggregate of the amount payable to a dealer by such employer is less than thirty thousand rupees during a year.

(2) The tax deducted under sub-section (1) shall be remitted to the Government treasury by the said employer making such deduction within 30 days from the end of the month during which deduction of the amount is made:

Provided that the employer shall remit into the Government treasury the full amount of tax due and deductible by him under sub-section (1) from the dealer irrespective of the actual amount of tax deducted by him from such dealer.

(3) Any such employer making such deduction under sub-section (1) shall, in respect of every month in which such deduction is made, send to the prescribed authority a statement in the prescribed form within the prescribed time containing details of the Works Contract under execution and tax deducted thereon, and shall furnish a certificate in the prescribed form to the dealer specifying the amount so deducted and such other particulars as may be prescribed.

(4) Any such employer who remits the tax into the Government treasury under sub-section (2) shall be deemed to have made payment of tax under the authority of the said dealer.

(5) If any such employer fails to remit into the Government treasury the amount due and deductible as required by sub-section (2) within the specified time, the assessing authority, after such enquiry as it deems fit and after giving to such employer a reasonable opportunity of being heard, on being satisfied that the said employer has failed to discharge the liability under sub-section (2), shall levy and recover from the employer interest at the rate of 2% per month or part thereof on the amount due and deductible, and by order in writing shall direct such employer to pay the interest in addition to such amount.

(6) No such deduction shall be made under sub-section (1) in respect of such dealers, as may be notified by the Commissioner from time to time.

(7) If any Works Contract for execution for the authorities specified in sub-section (1), involves only labour or services but does not involve transfer of property in goods and it is certified to be so by the appropriate assessing authority or by the assessing authority of the area on an application made by any dealer, the provisions of sub-section (1) shall not apply and every such application shall be disposed off by the assessing authority within one month from the date of receipt, either by issue of certificate as aforesaid or by endorsement intimating ineligibility to such a certificate to the dealer, as the case may be.

(8) In respect of any other Works Contract which involves partly labour or services and partly transfer of property in goods, the total amount on which tax is calculable under sub-section (1) shall be the total amount payable to the dealer as reduced by 25% thereof as tentatively representing cost of labour or services.

(9) Payment by way of deduction in accordance with the provisions of this section shall be without prejudice to any other mode of recovery of tax due under this Act from the dealer executing the Works Contract."

5. *Amendment of section 17.*— In sub-section (6) of section 17 of the principal Act,—

(i) for the words "four years", the words "two years" shall be substituted;

(ii) after second proviso, the following proviso shall be added, namely:—

"Provided also that assessments for the period upto 31-3-99 shall be completed not later than 31-3-2001."

Provided further that the Government or the Commissioner may, if it is considered necessary so to do, extend the period specified in this sub-section by a further period of one year or six months, as the case may be."

6. *Amendment of section 20.* — In section 20 of the principal Act, —

- (i) the following Explanation shall be added to sub-section (2) thereof, namely:—

"*Explanation.* — For the purpose of this section, accounts, registers and documents shall include accounts, registers and documents maintained in any electronic form such as computers, etc.";

- (ii) after sub-section (2), following sub-section shall be inserted, namely:—

"(3) If the dealer fails to comply with the provisions of sub-section (1) or sub-section (2), the Commissioner or any other person appointed under sub-section (2) of section 3 may, after giving the dealer an opportunity of being heard, impose a penalty of Rs. 500/-."

7. *Insertion of new sections 20A and 20B.* — After section 20 of the principal Act, the following sections shall be inserted, namely:—

"20A. *Certain dealers to issue Bill or Cash Memo.* — (1) Every dealer liable to pay tax under this Act and whose taxable turnover exceeds one lakh rupees in a year shall, in respect of every sale of taxable goods made by him, issue a bill or cash memo to the purchaser, signed and dated by him or his servant, manager, or agent showing such particulars as may be prescribed and shall keep the counterfoil or duplicate of such bill or cash memorandum duly signed and dated and preserve it for a period of not less than five years from such date:

Provided that, unless the purchaser so requires, it shall not be necessary for a dealer to issue a bill or cash memorandum in respect of a transaction where the total value does not exceed one hundred rupees in each case but shall, in respect of all such transactions, prepare a consolidated bill or cash memo at the close of the day in respect of all such sales by recording separately as and when they are effected and include them in his books of accounts and statements or returns in accordance with the provisions of this Act.

(2) If the Commissioner or any other person appointed under sub-section (2) of section 3, is satisfied that any dealer has acted in contravention of sub-section (1), he shall, after giving such dealer a reasonable opportunity of being heard, direct him to pay by way of penalty a sum equal to the amount of tax in respect of which such contravention has occurred or rupees 500/-, whichever is less.

20B. *Audit of accounts.* — Every dealer whose gross turnover in a year exceeds one crore rupees shall get his accounts audited by a Chartered Accountant and shall submit to the assessing authority a copy of the audited statement of accounts and certificates in the prescribed manner."

8. *Amendment of section 21.* — In section 21 of the principal Act, the proviso to sub-section (4) shall be omitted.

9. *Amendment of section 30.* — In section 30 of the principal Act, —

- (i) after clause (f), the following shall be inserted, namely:—

"(ff) contravenes the provisions of section 20B; or";

- (ii) after clause (k), the following shall be added, namely:—

"or contravenes any other provision of this Act or notification issued thereunder."

10. *Amendment of section 31A.* — The existing section 31A of the principal Act shall be re-numbered as sub-section (1) thereof and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

"(2) Any sum collected by way of tax by any person in contravention of sub-section (2) of section 7A or of section 16 shall be forfeited to the State Government in addition to penalty leviable under sub-section (1), after giving such person reasonable opportunity of being heard."

11. *Insertion of new sections 33A and 33B.* — After section 33 of the principal Act, the following new sections shall be inserted, namely:—

"33A. *Officers required to assist the Officers of Sales Tax.* — All Officers of Police, State Excise and Officers of the Directorate of Trans-

port are hereby empowered and required to assist the officers of Sales Tax Department, as may be required, in the execution of this Act.

33B. Power to stop and search conveyances and seizure of goods.— (1) Where an officer of Sales Tax, not below the rank of Sales Tax Inspector, has reason to believe that any conveyance is used to transport goods with an intention to evade tax, he may stop and search such conveyance.

(2) Where the officer is of the opinion that —

(i) goods under transport are not covered by declaration specified in sub-section (2) of section 33 or;

(ii) a declaration relating to particulars of goods as made under sub-section (2) of section 33 is false,

he may, after recording the reasons, seize such goods and give receipts thereof to the person from whose possession or control the goods are seized:

Provided that a report on such seizure shall be forwarded to the Assistant Commissioner of Sales Tax, not later than twenty four hours of such seizure.

(3) The Officer referred to in sub-section (1) may require the person transporting such goods to appear before an Officer not below the rank of Assistant Sales Tax Officer who shall, notwithstanding anything contained in sub-section (3) or sub-section (4) of section 17, hold such enquiry as deemed fit and provisionally assess the goods to tax and impose penalty not exceeding one-and-a-half-times of the tax so assessed and the owner of such goods shall then be required to pay tax and penalty thus determined within ten days, whereupon the goods seized shall be released.

(4) If the tax and penalty referred to in sub-section (3) is not paid within the period specified, the goods seized shall be disposed off in public auction and the sales proceeds shall be adjusted towards the demand raised. If the sales proceeds are more than the demand raised, the excess amount shall, after deducting the charges incurred by the State, be refunded in the manner prescribed in the Fourth Schedule to the Goa Sales Tax Rules, 1964.

(5) Notwithstanding anything contained in sub-section (2) or sub-section (3) or sub-section (4), the Assistant Commissioner of Sales Tax, may, on an application made, release any of the goods seized under sub-section (2) on furnishing of such security as may be necessary or on such conditions as deemed fit."

12. Amendment of section 36.— In sub-section (1) of section 36 of the principal Act, the expression "subject to the condition of previous publication", shall be omitted.

13. Repeal and Saving.— (1) The Goa Sales Tax (Amendment) Ordinance, 2000 (Ordinance No. 6 of 2000), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

Statement of Objects and Reasons

The Goa Sales Tax (Amendment) Ordinance, 2000 (Ordinance No. 6 of 2000), was promulgated by the Governor of Goa on 17-5-2000, thereby amending sections 7A, 15, 17, 20, 21, 30, 31A and inserting new sections 15B, 20A, 20B, 33A, 33B in the Goa Sales Tax Act, 1964 (Act 4 of 1964), so as to provide for, revised rate structure for levy of additional tax, imposition of penalty for non-filing of the returns, tax deduction at source for works contract, reduction in limitation period for assessment, penalty for non-maintenance of accounts and non-issue of bills, audit for certain class of dealers, forfeiture of unauthorized collection of tax, empowering the Sales Tax Officers not below the rank of Sales Tax Inspector to stop and search the conveyance carrying goods with the intention to avoid tax, etc. The said Ordinance also amends section 36 of the said Act, so as to do away with the condition of previous publication of the rules framed under the said Act.

This Bill seeks to replace the said Ordinance.

Financial Memorandum

No financial implications are involved towards implementation of the provisions of the Bill since no additional expenditure will be incurred on account of the proposed amendment.

Memorandum Regarding Delegated Legislation

Proposed sub-section (5) of section 15B seeks to empower the assessing authority to direct, by way of Order in writing, the employer, to pay the interest in addition to the amount due.

Proposed sub-section (6) of section 15B seeks to empower the Commissioner of Sales Tax to notify from time to time such dealers in respect of whom no deduction at source is to be effected.

Proposed fourth proviso to sub-section (6) of section 17 seeks to empower the Government or the Commissioner to extend the period specified in said sub-section (6) of section 17 for further period of one year or six months, as the case may be.

Proposed sub-section (3) of section 15B and proposed section 20A seeks to empower the Government to frame rules on certain matters as specified therein.

These delegations are of normal character.

Porvorim,
17th July, 2000.

FRANCISCO SARDINHA
Chief Minister.

Assembly Hall,
Porvorim,
18th July, 2000.

R. KOTHANDARAMAN
Secretary to the
Legislative Assembly of Goa.

Governor's recommendation under Article 207 of the Constitution.

In pursuance of Article 207 of the Constitution the Governor of Goa has recommended to the Legislative Assembly of Goa the introduction and consideration of the Goa Sales Tax (Amendment) Bill, 2000.

ANNEXURE**Extracts of the Goa Sales Tax Act, 1964****(Act 4 of 1964)****Section — 7A**

"7A. *Levy of Additional Tax* — (1) There shall be levied and collected from every dealer liable to pay tax under this Act whose gross turnover of sales exceeds

twenty lakhs of rupees in a year, an additional tax at the rate indicated below:

- | | |
|---|---|
| i) in respect of dealers whose gross turnover exceeds 20 lakhs of rupees but does not exceed 40 lakhs of rupees; | At the rate of 10 paise in the rupees on sales tax payable by such dealer for that year under this Act. |
| ii) in respect of dealers whose gross turnover of sales exceeds 40 lakhs of rupees but does not exceed 500 lakhs of rupees. | At the rate of 15 paise in the rupee on the sales tax payable by such dealer for that year under this Act. |
| (iii) in respect of dealers whose gross turnover of sales exceeds 500 lakhs of rupees; | At the rate of 20 paise in the rupee on the sales tax payable by such dealer for that year under this Act." |

Provided that, in calculating the additional tax payable by the dealer, the tax payable under this Act in respect of sales of declared goods specified under Section 14 of the Central Sales Tax Act, 1956 (Central Act, 74 of 1956) shall not be taken into consideration.

"Provided further that in calculating the gross turnover for purpose of levy of additional tax, the sales which are shown to the satisfaction of the Commissioner to have taken place outside the State shall be excluded:"

"(2) Notwithstanding anything contained in this section,—

- (a) no dealer shall be entitled to collect any sum by way of additional tax payable by him under this section;
- (b) a dealer whose accounting year has not ended on the date of coming into force of this Act, the gross turnover of sales for the purposes of levy of additional tax shall continue to be more than ten lakhs of rupees upto the end of that accounting year and thereafter, the gross turnover of sales of the dealer for the subsequent years for the purpose of levy of additional tax shall not be less than twenty lakhs of rupees."

(3) The provision of this Act and the Rules made thereunder shall, so far as may be, apply in relation to the additional tax as they apply in relation to the tax payable under this Act."

Section—15**Payment of tax and returns.**

15. (1) Tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

(2) Such dealers as may be required so to do by the Commissioner by notice served in the prescribed manner and every registered dealer shall furnish such returns of the total turnover of the period to which such returns relate, in such manner by such date and to such authority as may be prescribed.

(3) Before any registered dealer furnishes the returns required by sub-section (2), he shall pay into a Government treasury or the Reserve Bank of India or in such other manner as may be prescribed the full amount of tax due from him under this Act according to such returns, and shall furnish along with the returns a receipt from such Treasury or Bank showing the payment of such amount.

"(4) If any dealer, having furnished returns under sub-section (3), discovers any omission or incorrect statement, he may furnish a revised return before the expiry of three months next following the last date prescribed for furnishing the original return and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing the payment in the manner provided in sub-section (2) of the extra amount."

"Provided that no such revised return shall be considered as such and it shall not be taken into consideration, if the assessing authority is satisfied that the return originally furnished was with intention to delay the payment of tax due in time, or with intent to defraud the Government of its revenue."

(4C) Any tax assessed, or any other amount due under this Act, from a dealer or any other person may without prejudice to any other mode of collection be recovered,—

(a) as if it were an arrear of land revenue; or

(b) by attachment and sale or by sale without attachment, of any property of such dealer or any other person by the Officer appointed under sub-section (2) of section 3, in accordance with such rules as may be prescribed;

(5) With a view to encourage prompt payment of tax, the Government may prescribe rates of remissions or rebates in respect thereof in accordance with such principles as may be prescribed.

"(6) (a) The amount of tax assessed or reassessed for any period under section 17 or section 18 of the Act less any sum already paid by the dealer in respect of such period, and

(b) the amount of penalty, if any, levied under the Act, shall be paid by the dealer or by the person liable therefor into the appropriate Government Treasury by such date as may be specified in a notice or order issued under the Act, being a date not earlier than sixty days from the date of service of the notice or order:

"Provided that the Commissioner or any person appointed to assist him under sub-section (2) of section 3, may, in respect of any particular dealer or person, and for reasons to be recorded in writing and on payment of interest at such rate as may be specified in the order, extend the date of such payment, or allow him to pay tax due or penalty or interest levied, if any, by instalment";

7 (a) When a dealer is in default in making payment of the tax assessed or re-assessed or of penalty imposed or interest levied, there shall be paid by such dealer for the period commencing from the date of expiry of the date specified in the notice for payment and ending on the date of payment of the amount, simple interest at the rate of 20% per annum of the amount not so paid.

(aa) Notwithstanding anything contained in clause (a), the Commissioner may, subject to such conditions as may be prescribed, remit the whole or any part of the interest payable in respect of any period by any person or class of persons.

(b) Any amount of tax or penalty or interest which remains unpaid after the date prescribed for payment or the date specified in the notice for payment, or in the order of imposition of penalty, or after the extended date of payment and any installments not duly paid shall be recoverable as arrears of land revenue:

Provided that, notwithstanding anything contained in this act or in the rules made thereunder but subject to such conditions as the Government or the Commissioner, as the case may be, if it or he thinks fit, may by general or special order specify, where a dealer to whom incentives by way of deferment of sales tax has been granted by virtue of eligibility certificate, and where a loan liability equal to the amount of any such tax payable by such dealer has been raised by the Economic Development Corporation/Maharashtra State Financial Corporation/Scheduled Bank, then such tax shall be deemed to have been paid.

(8) The Government may, by general or special order, published in the Official Gazette, authorise any officer not below the rank of a Sales Tax Officer, to exercise, for the purpose of effecting recovery of the amount of tax or penalty due from any dealer or person under the Act, the powers of a Collector under the Goa, Daman and Diu Land Revenue Code 1968 (Act No. 9 of 1969) to recover the dues as arrears of land revenue.

Section — 15 AA

"15AA. *Special mode of recovery.*— (1) Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time, or from time to time, by notice in writing, a copy of which shall be forwarded to the dealer at his last address known to the Commissioner, require.—

(a) any person from whom any amount of money is due or may become due to a dealer who has failed to pay the amount of tax due or penalty imposed under the Act, or

(b) any person who holds or may subsequently hold money for or on account of such dealer, to pay the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the dealer in respect of the arrears of tax and penalty, or both, or the whole of the money when it is equal to or less than that amount.

Explanation:— For the purpose of this sub-section, the amount of money due to a dealer from, or money held for or on account of a dealer by, any person, shall be calculated after deducting therefrom such claims, if any, law-fully subsisting as may have fallen due for payment by such dealer to such person.

(2) The Commissioner may at any time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the dealer, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the dealer after receipt of the notice referred to in this section shall be personally liable to the Commissioner to the extent of the liability discharged, or to the extent of the liability of the dealer for tax and penalty, whichever is less.

(5) Where a person to whom a notice under this section is sent objects to it, by a statement in writing that the sum demanded or any part thereof is not due or payable to the dealer or that the amount held for or on account of the dealer is under genuine dispute, the Commissioner shall hold an enquiry and after giving a reasonable opportunity of being heard to such person and the dealer, shall make such order as he thinks fit.

(6) Any amount of money which a person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section shall, if it remains unpaid, be recoverable as an arrear of land revenue."

Section — 17

"17. *Assessment of tax.*—(1) The amount of tax due from a registered dealer shall be assessed separately for each year during which he is liable to pay the tax:

Provided that, when such dealer fails to furnish any return as required under sub-section (2) of section 15 of

the Act relating to any period of any year, by the prescribed date and in the prescribed manner, the Commissioner may, if he thinks fit, assess the tax due from such dealer separately for different parts of such year;

Provided further, that the Commissioner may, subject to such conditions as may be prescribed, and for reasons to be recorded in writing, assess the tax due from any dealer during a part of a year.

(2) (a) The Commissioner, for the purpose of satisfying himself that the returns furnished by a dealer are correct and complete, may require the presence of the dealer if he thinks it necessary, or the production of further evidence, and shall serve on such dealer in the prescribed manner a notice requiring him, on a date and at place specified therein, either to attend and produce or cause to be produced all evidence on which such dealer relies in support of his returns, or to produce such evidence as is specified in the notice.

(b) If the Commissioner is satisfied that the returns furnished in respect of any period are correct and complete he shall assess the amount of tax due from the dealer on the basis of such returns.

(c) If the Commissioner is not satisfied that the returns furnished in respect of any period are correct and complete, he shall, after considering all the evidence which may be produced and after giving the dealer an opportunity of being heard, assess to the best of his judgement the amount of tax due from the dealer.

(d) If a dealer fails to comply with the terms of any notice issued under the preceding clause (a) the Commissioner shall assess to the best of his judgement the amount of tax due from him.

(3) If a dealer does not furnish return as required under sub-section (2) of section 15 of the Act in respect of any period by the prescribed date, the Commissioner may serve on the dealer in the prescribed manner a notice requiring him, on a date and at a place specified therein, either to attend and produce or cause to be produced such evidence as is specified in the notice, and after giving the dealer a reasonable opportunity of being heard, assess to the best of his judgement, the amount of tax, if any, due from him.

"(4) In assessing the dealer under any of the clauses (b), (c) and (d) of sub-section (2), or sub-section (3), if the Commissioner has reasons to believe that the dealer has failed, without sufficient cause, to comply with the requirements of sub-section (2) or sub-section (3) or sub-section (4) of section 15 of the Act, the Commissioner shall, after giving such dealer a reasonable opportunity of being heard, direct him, either at the time of assessment or thereafter, to pay by way of penalty in addition to the amount of tax assessed a sum not exceeding

one-and-a-half times the amount of tax so assessed, in addition to the interest payable under sub-section (1) of section 15A";

"(4A) If any tax, other than the tax on which interest is leviable under sub-section (1) of section 15A, has remained unpaid on the date prescribed for filing the last return in respect of any period of assessment, then the dealer or the person shall be liable to pay by way of simple interest, a sum equal to two percent on such tax for each month or part thereof on the expiry of 30 days from the date immediately following the date on which the period for which the dealer or person has been assessed expires, till the date of order of assessment and where any payment of such unpaid tax, whether in full or part, is made on or before the date of order of assessment, the amount of such interest shall be calculated by taking into consideration the amount of and the date of such payment. If, as a result of any order passed under this Act, the amount of tax which had so remained unpaid is enhanced or reduced, as the case may be, the interest shall be enhanced or reduced accordingly."

(5) (a) If the Commissioner has reason to believe that a dealer is liable to pay tax in respect of any period, but has failed to apply for registration within time as required by section 11 of the Act, the Commissioner shall proceed to assess the amount of tax due from the dealer in respect of such period, and all subsequent periods, and for this purpose shall serve upon the dealer in the prescribed manner a notice requiring him to be present and produce or cause to be produced all evidence which he may possess or such evidence as is specified in the notice.

In assessing the dealer in the manner referred to above a reasonable opportunity of being heard shall be given to him.

(b) If the dealer fails to comply with the terms of the notice issued under preceding clause (a), the Commissioner may assess to the best of his judgement the amount of tax due from him.

(c) In any of the assessments made under preceding clause (a) or (b), if the Commissioner has reasons to believe that the default in applying for registration within time was made without reasonable cause, he shall, after giving the dealer a reasonable opportunity of being heard, direct him, either at the time of assessment or thereafter, to pay by way of penalty, in addition to the amount of tax assessed, a sum not exceeding one-and-a-half times that amount.

(6) No assessment under sub-section (2) or sub-section (3) shall be made after the expiry of four years, and no assessment under sub-section (5) shall be made after the expiry of six years, from the end of the year in respect of which or part of which such assessment is made:

Provided that, where such assessment is made in consequence of or to give effect to any order of an

appellate or revisional authority or of a Court, the period of four years or six years, as the case may be, shall be reckoned from the date of such order:

Provided further that in computing the period of limitation laid down in the above sub-section (6), any period during which assessment proceedings are stayed by an order or injunction of any Court or authority shall be excluded.

"(6A) When an assessment under sub-section (6) is not concluded within the time specified therein, the total and taxable turnover declared by a dealer in his returns shall be deemed to have been assessed for that year on the basis of the said returns and the provisions of this Act relating to assessment of escaped turnover, payment and recovery, appeal and revision shall *mutatis mutandis* apply to such deemed assessment."

(7) Any assessment made under this section shall be without prejudice to any penalty which may be imposed under other provisions of the Act, or to any prosecution instituted for an offence under this Act."

Section — 20

Accounts,

20. (1) Every registered dealer or other dealer on whom a notice has been served to furnish returns under sub-section (2) of section 15, shall keep a true account of the value of goods bought, and sold by him, and if the Commissioner considers that such account is not sufficiently clear and intelligible to enable him to make a proper check of the returns referred to in that sub-section, he may require such dealer by notice in writing to keep such accounts (including records of sales) as may be prescribed.

"(2) Every registered dealer shall ordinarily keep all his accounts, registers and documents relating to his stock of goods, or to purchase, sales and deliveries of goods made by him, at the place or places of business specified in his certificate of registration or, with the previous approval of the Commissioner, at such other place as may be approved by the Commissioner."

Section — 21

Power to call for information etc., to search and to seize documents etc.

21. (1) The Commissioner may, subject to such conditions as may be prescribed, require any dealer

- (a) to produce before him any accounts, registers or documents and
- (b) to furnish any information, relating to the stock of goods of, purchases, sales or deliveries of goods by, the dealer or relating to any other matter as may be deemed necessary for the purpose of this Act.

(2) All accounts, registers and documents relating to the stocks of goods of, or purchase, sales and deliveries of goods by, and all goods kept in any place of business of, any dealer, shall, at all reasonable times, be open to inspection by the Commissioner.

(3) If the Commissioner has reason to suspect that any dealer is attempting to evade payment of any tax under this Act, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and shall retain the same only for so long as may be necessary in connection with any proceeding under this Act or for a prosecution.

(4) For the purposes of sub-section (2) or sub-section (3) the Commissioner may enter and search any place of business of any dealer, or any other place where the Commissioner has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers or documents of his business:

Provided that no residential premises shall be entered into and searched by the Commissioner, except on the authority of a search warrant issued by a Magistrate having jurisdiction over the area.

Section — 30

Offences and penalties.

30. (1) Whoever —

*a contravenes the provisions of sub-section (2) of section 7A or

- (a) carries on business as a dealer in contravention of sub-section (1) of section 11; or
- (b) fails, without sufficient cause, to submit any return as required by sub-section (2) of section 15 or submits a false return; or
- (c) being a registered dealer, falsely represents when purchasing any class of goods, that goods of such class are covered by his certificate of registration; or
- (d) not being a registered dealer, falsely represents when purchasing goods that he is a registered dealer; or
- (e) contravenes the provisions of section 16; or
- (f) fails, when required so to do under section 20, to keep prescribed accounts or records of sales; or
- (g) refuses to comply with any requirement made of him under sub-section (10) of section 21; or

(h) knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information; or

(i) obstructs any officer making an inspection or a search or a seizure under section 21; or

(j) neglects to furnish any information required by section 23; or

"(k) fails to furnish the security demanded under sections 11, 12 and 13 shall be punishable with simple imprisonment which may extend to six months or with fine or with both, and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence:

Provided that no prosecution for an offence against this Act shall be institute in respect of the same facts in respect of which a penalty has been imposed under section 17 of section 31 or section 31A.

(2) No Court shall take cognizance of any offence under this Act or under the rules made thereunder except with the previous sanction of the Commissioner and no Court inferior to that of a magistrate of first class shall try any such offences.

(3) All offences permissible under this Act shall be cognizable.

Section - 31

Penalty for concealment of sales etc.

"(1) If the Commissioner or any person appointed under sub-section (2) of section 3 to assist him in the course of any proceedings under this Act is satisfied that a dealer has maintained false or incorrect accounts with a view to suppressing his sales, purchase, or stock of goods, or has concealed any particulars of his sales or purchases, or has furnished to, or produced before, any authority under this Act or the rules made thereunder, any account, return or information which is false or incorrect in any material particular, the Commissioner or any person appointed to assist him under sub-section (2) of section 3 may, after giving the dealer a reasonable opportunity of being heard, direct him to pay, by way of penalty, in addition to the tax to which he is assessed or is liable to be assessed, an amount not exceeding $1\frac{1}{2}$ times the amount of tax which would have been avoided if the accounts or figures or particulars were accepted as correct.

(2) If any person purchasing goods is guilty of an offence under clause (c) of clause (d) of sub-section (1) of section 30, the authority which granted to him or as the case may be, is competent to grant to him a certificate of registration under this Act may, after giving him a reasonable opportunity of being heard, by

order in writing, impose upon him by way of penalty a sum not exceeding one and a half times the tax which would have been levied under this Act in respect of the sale to him of the goods, if the offence had not been committed.

Section - 31 A

"31A. Penalty for contravening provisions regarding collection of tax by dealers.— If the Commissioner is satisfied that any persons has acted in contravention of the provisions Sub-section (2) of section 7A or of section 16, he may, after giving such person a reasonable opportunity of being heard, direct him to pay, by way of penalty, a sum not exceeding one and a half times the tax collected in contravention of the said provision.

Section — 36

Power to make rules.

36. (1) The Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe :—

"(a) the manufactures or manufacturing processes not to be included in the scope of definition 'manufacture', contained in clause (f) of section 2;"

(aa) the period for return of goods by purchasers under clause (m) of section 2;"

(aaa) the further period after the date of expiry of three consecutive years referred to in sub-section (3) of section 4;

(b) the particulars to be contained in a declaration under clause (II) of sub-section (3) of section 7, the form of such declaration, the authority from which such shall be obtainable and the manner in which such declaration is to be furnished;

(c) the other sales turnover in respect of which may be deducted from a dealer's gross turnover in computing his taxable turnover as defined in section 7;

(d) the authority to which applications for registration under sections 11, 12, 13 or 14 shall be made;

(e) the procedure for, and other matters incidental to, the registration of dealers and the granting of certificates of registration, and the form of such certificates under sections 11, 12, 13 or 14;

(f) the intervals at which, and the manner in which, the tax under this Act shall be payable under section 15;

(g) the returns to be furnished under sub-section (2) of section 15, and dates by which and the authority to which, such returns shall be furnished;

(h) the date by which returns for any period are to be furnished and the procedure to be followed for assesment under section 17;

(i) the manner in which refunds under section 19 shall be made;

(j) the accounts and forms thereof required by section 20;

(k) the conditions under which the production of accounts or documents or the furnishing of information may be required under sub-section (1) of section 21;

(l) the restrictions and conditions subject to which the Commissioner may delegate his powers under section 22;

(m) the authority to which information shall be furnished under section 23;

(n) the manner in which, and the authority to which, appeals against assessment may be preferred under section 27;

(o) the procedure for, and other matters (including fees) incidental to, the disposal of appeals and applications for revision and review under section 27;

(p) the conditions under which offence may be compounded under section 32;

(q) the manner in which, and the time within which, applications shall be made, information furnished and notices served, under this Act;

(r) any other matter required to be prescribed.

(3) Any such rules may provide that a breach thereof shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty five rupees during the continuance of the offence.

"(4) Every rule made under this Act shall be laid, as soon as may be after it is made, on the table of the Legislative Assembly while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the legislative Assembly agrees

in making any modification in the rule, or the Legislative Assembly agrees that the rule should not be made, the rule shall, thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that such modification or annulment shall be without prejudice to the validity of anything previously done under that rule."

Assembly Hall,
Porvorim,
18th July, 2000.

R. KOTHANDARAMAN
Secretary to the
Legislative Assembly of Goa.

LA/E/2360/2000

The following Bill which was introduced in the Legislative Assembly of Goa on 21-7-2000 is hereby published for general information in pursuance of the provisions of Rule- 138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa, Daman and Diu Marine Fishing
Regulation (Amendment) Bill, 2000

(Bill No. 31 of 2000)

A

BILL

*further to amend the Goa, Daman and Diu Marine
Fishing Regulation Act, 1980.*

Be it enacted by the Legislative Assembly of Goa in the fifty-first year of the Republic of India as follows:—

1. *Short title and commencement:*— (1) This Act may be called the Goa, Daman and Diu Marine Fishing Regulation (Amendment) Act, 2000.

(2) It shall come into force at once.

2. *Amendment of Section 4:*— (1) In sub-section (2) of section 4 of the Goa, Daman and Diu Marine Fishing Regulation Act, 1980 (hereinafter referred to as principal Act), clause (b) thereof shall be omitted; and

(2) after sub-section (2), the following shall be inserted:—

"(3) With a view to conserving fish and regulating fishing on a scientific basis,—

(a) fishing by means of trawl nets, purse-seine nets, gill nets, etc. with mechanised fishing vessels and motorised fishing crafts, in the specified area along and on sea coast of the State of Goa declared as such by the Government of Goa by notifications issued earlier or that may be issued in future, shall be prohibited;

(b) further, fishing by means of mechanised fishing vessels beyond the specified area declared by the Government of Goa as aforesaid, and upto the territorial water limits along the sea coast of the State of Goa shall be prohibited from 1st June to 24th July every year; and

(c) further, catching of juveniles of fishes such as mackerels, sardines, etc., in the specified areas and territorial waters along the sea coast of the State of Goa, as referred to above, shall be prohibited throughout the year.

Explanation:— "Mechanised fishing vessels" means a ship or boat fitted with mechanical means of propulsion which is engaged in sea fishing and includes a country craft and canoe fitted with inboard or outboard motor engaged in sea fishing.

3. *Insertion of Section 27A:*— In the principal Act, after Section 27, the following section shall be inserted:—

"27A *Bar on jurisdiction of courts:*— Notwithstanding anything contained in any law, notification, order or decree of a court or any other authority and notwithstanding the proceedings in any court, tribunal or any other authority, no court, tribunal or any other authority shall have jurisdiction in respect of matters contained in sub-section (3) of section 4 of this Act."

The Statement of Objects and Reasons

The Government of Goa issued a latest notification dated 8th April, 1999 to achieve the

objectives of section 4 of the Goa, Daman and Diu Marine Fishing Regulation Act, 1980. The said Notification banned certain fishing activities in the specified areas as well as in the territorial waters along the sea coast of State of Goa.

2. The ban on mechanised fishing beyond the specified areas and within the territorial waters along the sea coast of Goa was imposed from 1st June to 24th July every year. The ban period was kept at 54 days so as to uphold the interests of different sections engaged in fishing.

3. As the Government notification is under question in a Court of law and the public at large in the State of Goa face serious hardship in view of 24th July of this year quickly approaching for the ban period under the Government notification to expire, it has been decided to affirm the rights of the people of Goa through the Legislative Assembly of Goa through their elected representatives so that the ban is kept for only 54 days through legislation in place of Government notification.

4. the Bill seeks to achieve the above objective.

Financial Memorandum

No financial implication is involved in the Bill and hence, no financial memorandum is appended to the Bill.

Memorandum Regarding Delegated Legislation

No delegation of legislation powers is involved in the Bill and, hence, no memorandum regarding delegated legislation is appended.

Porvorim,
21st July, 2000.

CHURCHILL ALEMAO
M. L. A.

Assembly Hall,
Porvorim,
21st July, 2000.

R. KOTHANDARAMAN
Secretary.

Department of Public Health

Order

9/1/95-II/PHD-Part i

Ref.: Order No. ACAD/26/GMC/97 dated 20-2-1997.

Approval of Government is hereby accorded to fix new fee structure for MBBS students, which shall be Rs. 10,000/- (Rupees ten thousand only) per student per term and shall be effective from the academic session of 2000-2001 for the new entrants.

The old students shall be governed as per existing fee structure.

By order and in the name of the Governor of Goa.

T. J. Faleiro, Joint Secretary (Health).

Panaji, 17th July, 2000.

Order

9/1/95-II/PHD-Part ii

Ref.: Order No. 9/1/95-II/PHD/Part 2353 dated 19-2-1997.

Approval of Government is hereby accorded to fix new fee structure for B. D. S. students, which shall be Rs. 10,000/- (Rupees ten thousand only) per student per term and shall be effective from the academic session of 2000-2001 for the new entrants.

The old students shall be governed as per the existing fees structure.

By order and in the name of the Governor of Goa.

T. J. Faleiro, Joint Secretary (Health).

Panaji, 17th July, 2000.